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ANNUAL REPORT

AUDITORS OF ACCOUNTS,

AND

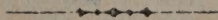
Superintending School Committee,

OF THE

TOWN OF SALEM, N. H.,

FOR THE

FINANCIAL YEAR ENDING FEB. 23 1866.



LAWRENCE, MASS:

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1866.

NEW HAMPSHIRE
STATE LIBRARY

TOWN OFFICERS FOR 1865.

TOWN CLERK,

GEORGE N. AUSTIN.

SELECTMEN,

GEORGE N. AUSTIN, MATTHEW H. TAYLOR,
GEORGE C. GORDON.

OVERSEER OF THE POOR,

WILLIAM G. CROWELL.

SUPERINTENDING SCHOOL COMMITTEE,

GEORGE W. ROGERS.

COLLECTOR,

WILLIAM G. CROWELL.

AUDITORS,

EDWARD GRIFFIN, JOSEPH WEBSTER,
DANIEL N. RUSS.

CONSTABLE,

CLINTON EWINS.

AUDITORS' REPORT.

The Committee chosen to audit the Accounts of the Selectmen of the Town of Salem, N. H., for the fiscal year ending February 23d, 1866, having attended to that duty,

REPORT.

SELECTMEN,	DR.
Cash received of Town Treasurer,	\$1,289 70
" Daniel H. Day,	350 00
Railroad money for 1864,	278 94
Cash received of Daniel Taylor,	900 00
" Cyrus Wilson,	175 00
" Amos E. Webster,	400 00
" Hannah Bennett,	206 00
" Abigail Emerson,	170 00
" Thomas Webster, as	
Collector for 1864,	124 50
" Frances L. Perry,	300 00
" Francis Pratt,	50 00
" Nathan Conner,	6 96
" Francis F. Kimball,	1 17
" George Renew,	200 00
" Mary A. Dustin,	427 00
" Frances B. Kelley,	350 00
" William G. Crowell, in	
part for County	
money,	200 00
" John Dix,	300 00
" Mary Dustin,	100 00
" Mary Campbell,	160 00
" Ann Loomas,	4,494 40

Cash received of	Jane Paul,	1,100 00	
"	Isaac B. Corliss,	250 00	
"	John D. Corliss,	150 00	
"	John Langley,	67 92	
"	State Treasurer, State		
	note and interest,	540 00	
"	State Treasurer, lite-		
	rary money,	43 80	
"	State Treasurer, from		
	Savings Banks,	17 48	
"	State Treasurer, rail-		
	road money,	371 52	
"	State Treasurer, State		
	Aid,	2,371 21	
"	Mary A. Dustin,	1,750 00	
"	Enoch Taylor,	300 00	
"	Nancy Wheeler,	70 00	
"	Benj. F. Wheeler,	515 00	
"	Mary Allen,	125 00	
"	Whole amount State,		
	County and Town		
	taxes assessed in		
	1865,	9,798 96	
"	School-house tax in		
	Dist. No. 1,	156 91	
"	Wm. G. Crowell, in-		
	terest on taxes,	36 34	
"	Thomas Webster, for		
	Dist. No. 1, bal-		
	ance of School-		
	house tax for 1864,	50 00	
		<hr/>	\$28,197 81

PAID ON ACCOUNT OF SCHOOLS.

SELECTMEN,	Cr.	
District No. 1.—Town appropriations,	\$143 52	
Literary money,	6 71	
Railroad "	37 15	\$187 38

District No. 2.—Town appropriations,	42	15	
Literary money,	1	96	
Railroad “	37	15	81 26
District No. 3.—Town appropriations,	57	91	
Literary money,	2	70	
Railroad “	37	15	97 76
District No. 4.—Town appropriations,	143	65	
Literary money,	6	71	
Railroad “	37	15	187 51
District No. 5.—Town appropriations,	72	97	
Literary money,	3	39	
Railroad “	37	15	113 51
District No. 6.—Town appropriations,	182	85	
Literary money,	8	54	
Railroad “	37	15	228 54
District No. 7.—Town appropriations,	79	75	
Literary money,	3	70	
Railroad “	37	15	120 60
District No. 8.—Town appropriations,	76	16	
Literary money,	3	54	
Railroad “	37	15	116 85
District No. 9.—Town appropriations,	72	58	
Literary money,	3	37	
Railroad “	37	15	113 10
District No. 10.—Town appropriations,	68	46	
Literary money,	3	18	
Railroad “	37	15	108 79
			<hr/>
			\$1,355 30

PAID ON ACCOUNT OF ROADS AND BRIDGES.

Paid Andre Woodbury, labor,	\$5	30
James Ayer, repairs of bridge,	5	09
Charles Kimball, timber,	6	00
Daniel Taylor, repairing bridge near Isaac Hale's,	16	37
Enoch Taylor, “ “ “ “ “	8	00
John Langley, for plank,	67	92
William Taylor, “	46	42
Richard Taylor, “	3	94

Paid E. C. Gordon, irons for bridge,	2 08
Gilman D. Kelley, gravel,	1 05
A. W. Hall, “	4 75
Seth Hall, gravel and timber,	26 91
	<hr/>
	\$193 83

PAID ON ACCOUNT OF NON-RESIDENT HIGHWAY TAXES.

Paid Daniel Tilton,	\$1 47
George H. Day,	1 83
Thaddeus Richardson,	2 75
Lowell Read,	6 38
Amos and Stephen Currier,	2 48
John A. Wheeler,	12 10
John J. Merrill,	4 17
James Ayer,	13 16
Andre Woodbury,	5 05
E. C. Gordon,	70
Jonathan Ballard,	2 21
Alburtus Coburn,	56
Thomas Webster,	8 33
Seth Hall,	2 07
John Clark,	5 45
John W. Wheeler, for 1864 and 1865,	16 46
	<hr/>
	\$85 17

PAID ON ACCOUNT OF SNOW PATHS.

Paid Isaiah Woodbury 168 1-2 hours, men,	\$16 85
“ “ 23 “ oxen,	2 76
James Ayer, 16 “ men,	1 60
“ “ 3 “ oxen,	36
Harvey Harris, 49 1-2 “ men,	4 95
“ “ 2 “ horse,	25
T. C. Adams, 57 “ men,	5 70
“ “ 31 “ oxen,	3 72
George H. Day, 31 “ men,	3 10
“ “ 17 “ oxen,	2 04

Paid Charles Kimball,	19	hours, men,	1 90
“ “	2	“ oxen,	24
Daniel Taylor,	8	“ men,	80
“ “	8	“ oxen,	96
Andre Woodbury,	8	“ men,	80
“ “	5	“ oxen,	62
“ “	2	“ horse,	20
			<hr/>
			\$46 85

PAID ON ACCOUNT OF CONTINGENCIES.

Paid William G. Crowell, balance services as Selectman for 1864,	\$20 00
William G. Crowell, as Town Treasurer, 1864,	40 00
Wm. G. Crowell, milit'y expense,	24 00
William G. Crowell, stationery and wood,	9 20
William G. Crowell, services as Moderator,	2 00
John W. Wheeler, balance services as Selectman, 1864,	10 00
D. N. Russ, balance services as Selectman,	10 00
Edw'd Griffin, services as Auditor,	12 50
George W. Rogers, Superintending School Committee,	60 00
Clinton Ewins, Constable,	8 75
George C. Gordon, highway tax books,	3 00
George S. Merrill, printing 500 Town Reports,	61 50
Geo. S. Merrill, printing tax bills,	5 50
Peter Sanborn, State tax,	3,337 50
“ “ County tax,	927 19
William H. Fisk, stationery,	42 20
Isaac Thom, damage to horse,	75 00
Jos. W. Emerson, burying horse,	3 00
Andre Woodbury, surveying lumber,	55

Paid Newell H. Tilton, sawing wood at Town House,	1 25
Jesse Ayer, setting glass at Town House,	30
Abel Dow, one-half cord wood,	4 50
“ “ damage to horse,	16 00
T. D. Lancaster, thirty-eight din- ners in 1864,	17 10
Stevens & Dunklee, stove for Town House,	14 40
Ebenezer Dustin heirs, abatement of tax,	9 59
Elihue Scott, abatement of tax,	6 80
David Loud, “ “	1 70
Sam'l Batchelder, “ “	1 11
John Taylor, Administrator of John Taylor, note and interest,	1,153 85
John Taylor, Administrator of John Taylor, note and interest,	4,494 40
Ebenezer Kimball, “ “	1,502 49
“ “ “ “	330 51
Thomas Dustin, “ “	598 59
Isaac Woodbury, “ “	502 67
Moses Renew, “ “	207 00
D. W. Emerson, “ “	424 00
Nelson Emerson, “ “	635 20
Amas E. Webster, “ “	410 80
Daniel Wilson, “ “	529 66
S. Henry Wilson, “ “	529 15
J. S. Whitaker, “ “	367 00
Mary C. Varnum, “ “	265 62
Sarah E. Bartlett, “ “	206 00
Frances L. Perry, “ “	256 19
Ruth A. Wilson, “ “	104 75
Hannah Bennett, “ “	212 52
Jemima Allen's est., “ “	188 47
George Sumner, note in part,	400 00
Daniel W. Emerson, note in part,	100 00
Joseph M. Emerson, int. on note,	76 08
John L. Prince, “ “	12 00
John M. Dix, “ “	7 50
Betsey Moulton, “ “	13 50

Milton F. Austin, int. on note,	12 00
Henrietta Currier, " "	33 00
Abigail Austin, " "	18 00
Wm. L. Stanton, " "	12 00
School District No. 3, " "	16 08
Charles Austin, " "	84
Thomas Webster, highway rec'pt return,	7 93
William G. Crowell, highway re- ceipt return,	5 42
Geo. N. Austin, Revenue stamps,	10 05
George N. Austin, expense to Manchester for advice,	4 00
George N. Austin, expense to Concord on account of State aid	10 00
George N. Austin, cash for Col- lector's book,	1 50
Richard Taylor, in part for note,	500 00
Frances L. Perry, " "	50 00
Thomas Webster, abatement of taxes for 1863 and 1864,	40 75
William G. Crowell, abatement of taxes for 1865,	74 46
Abatement Town Farm tax,	45 13
William G. Crowell, for paying State and County tax,	7 00
William G. Crowell, for collect- ing taxes,	169 25
William G. Crowell, discount on taxes,	420 00
Geo. N. Austin, paid for dinners,	5 06
George N. Austin, services as Town Clerk,	32 25
George N. Austin, services as Se- lectman,	100 00
M. H. Taylor, services Selectman,	41 25
G. C. Gordon, " "	95 00
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\$19,963 56	

MILITARY.

PAID VOLUNTEERS.

Paid Kimball S. Perry, in full,	\$500 00
George L. Hunt, " "	500 00
Isaiah N. Webster, " "	500 00
Charles O. Kelly, " "	506 16
Benjamin F. Wheeler, "	515 00
	<hr/>
	\$2,521 16

PAID VOLUNTEERS FOR ENROLLED MEN.

Paid Milton G. Woodbury,	\$313 25
John M. Tenney,	305 40
	<hr/>
	\$618 65

PAID STATE AID TO FAMILIES OF SOLDIERS.

Whole amount State Aid paid from February 1st, 1865, to February 1st, 1866,	\$1,193 51
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TRANSIENT POOR.

Paid John C. Downing, supplies, 1864,	\$33 85
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PAID ON ACCOUNT ALMS-HOUSE.

Paid Stephen D. Crowell, for services as Super- intendent of Alms-house,	\$300 00
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SCHOOL DISTRICT No. 1.

Received from Collector for 1864,	\$50 00	
" " " " 1865,	156 91	\$206 91
Paid abatements for 1864,	87	
" " " 1865,	86	
" Collecting taxes, 1865,	2 66	4 39
	<hr/>	
Balance due the District,		\$202 52

RECAPITULATION.

Whole amount in Selectmen's hands.	\$28,197 81
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Schools,	\$1,355 30
Roads and bridges,	193 83
Non-resident highway taxes,	85 17
Snow paths,	46 85
Contingent expenses,	19,963 56
Military,	3,139 81
State aid to families of soldiers,	1,193 51
Transient poor,	33 85
Alms-house,	300 00
William G. Crowell, note,	1,200 00
Cash in Treasurer's hands,	685 93
	<hr/> \$28,197 81

OUTSTANDING NOTES AGAINST THE TOWN.

William Crawford's note, due May 30th, 1866,	\$850 34
David Loud, " August 28th, 1865,	378 73
Enoch Taylor, Guardian for E. B. Taylor, note, due March 4th, 1866,	1,262 47
School District No. 10, note due Dec. 16th, 1865,	159 00
School District No. 2, " Dec. 16th, 1865,	169 16
Obadiah Dustin's " Dec. 28th, 1865,	631 23
Hiram Cross' " Feb. 6th, 1866,	189 37
School District No. 3, " March 20th, 1866,	142 04
Thomas D. Lancaster's " May 31st, 1865,	119 10
Eliphalet Coburn's " May 4th, 1865,	476 40
George W. Merrill's " July 26, 1865,	238 20
John L. Prince's " Oct. 21st, 1865,	200 00
Milton F. Austin's " Oct. 23d, 1865,	200 00
William L. Stanton's " Oct. 20th, 1865,	200 00
Ira Sanborn's " May 8th, 1866,	212 00
George Renew's " Jan. 31st, 1866,	119 10
Ebenezer Kimball's " May 6th, 1866,	5,843 25
Joseph M. Emerson's " May 4th, 1866,	1,590 00
Amos Duston's " Sept. 14th, 1865,	264 60
Ann Loomas's " Oct. 10th, 1865,	4,494 40
Enoch Taylor's " May 28th, 1866,	280 90
Joseph Taylor's " May 28th, 1866,	112 36
John S. Whitaker's " May 28th, 1866,	112 36
Betsey Moulton's " June 24th, 1866,	238 50

Mary Austin's	note due	July 26th, 1866,	4,494 40
Willard W. Merrill's	"	Sept. 12th, 1866,	674 16
Charles T. Maxwell's	"	Sept. 12th, 1866,	561 80
Charles Lundburg's	"	Sept. 12th, 1865,	477 00
J. Henry Dix's	"	Dec. 3d, 1865,	750 26
George Sumner's	"	Sept. 15th, 1866,	251 16
Mary Allen's	"	Feb. 17th, 1866,	125 00
Henrietta Currier's	"	Oct. 8th, 1865,	550 00
Nelson Emerson's	"	Oct. 10th, 1865,	106 00
Mary A. Dustin's	"	Oct. 14th, 1866,	1,235 96
John Taylor's	"	Aug. 10th, 1866,	5,618 00
Charles Lundburg's	"	Oct. 24th, 1865,	106 00
Nancy Wheeler's	"	Oct. 27th, 1865,	508 80
Jane Paul's	"	Oct. 29th, 1865,	1,100 00
Charles M. Russ'	"	Nov. 5th, 1865,	424 00
Willard W. Merrill's	"	Nov. 21st, 1865,	106 00
Abigail Austin's	"	Dec. 24th, 1865,	300 00
Charles Austin's	"	Jan. 15th, 1866,	2,372 28
Richard Taylor's	"	Jan. 11th, 1866,	5,307 50
Mary A. Dustin's	"	Feb. 1st, 1866,	1,081 20
Seth Hall's	"	Feb. 11th, 1866,	371 00
Enoch Taylor, Guardian of			
E. B. Taylor, note, due		Feb. 4th, 1866,	530 00
E. O. Richardson's	"	Aug. 11th, 1866,	168 54
J. Henry Dix's	"	Sept. 2d, 1866,	140 45
Daniel H. Day's	"	Feb. 27th, 1865,	350 00
Daniel Taylor's	"	March 18th, 1865,	900 00
Cyrus Wilson's	"	March 21st, 1865,	175 00
Abigail Emerson's	"	April 1st, 1865,	170 00
Francis Pratt's	"	April 12th, 1865,	50 00
George Renew's	"	April 12th, 1865,	200 00
Mary A. Dustin's	"	April 26th, 1865,	427 00
Francis B. Kelley's	"	May 9th, 1865,	350 00
John Dix's	"	May 20th, 1865,	300 00
Mary Dustin's	"	Aug. 16th, 1865,	100 00
Benjamin F. Wheeler's	"	Aug. 15th, 1865,	515 00
Isaac B. Corliss'	"	Nov. 6th, 1865,	250 00
John D. Corliss'	"	Nov. 6th, 1865,	150 00
John Langley's	"	Oct. 13th, 1865,	67 92
Daniel Taylor's	"	Dec. 16th, 1865,	400 00
Mary A. Dustin's	"	Jan. 29th, 1866,	1,750 00

Enoch Taylor, Guardian of		
E. B. Taylor, note, due Feb. 13th, 1866,	300	00
Nancy Wheeler's " Feb. 14th, 1866,	70	00
Mary Allen's " Feb. 17th, 1866,	125	00
George W. Merrill's note, dated Feb. 20th, 1863,		
not reported last year,	200	00
	<hr/>	
	\$52,692	94

DUE THE TOWN.

From State for aid to families,	\$606	51	
Superintendent of Alms-house,	200	76	
County for support of paupers,	200	00	
United States, for bounties,	5,200	00	
William G. Crowell's note,	1,200	00	
Town Treasurer,	685	93	
Overseers of the Poor,	133	27	
	<hr/>		
	\$8,226	47	
Leaving a balance against the Town, of	<hr/>		
	\$44,466	47	

All of which is respectfully submitted.

EDWARD GRIFFIN,	}	AUDITORS.
JOSEPH WEBSTER,		
DANIEL N. RUSS.		

REPORT OF SUPERINTENDENT OF ALMS-HOUSE FOR THE YEAR ENDING FEBRUARY 20, 1866.

SUPERINTENDENT,	DR.
Cash on hand,	\$331 07
Cash received for butter and cheese,	70 08
" " milk and eggs,	42 85
" " potatoes and cabbage,	25 68
" " one cow,	30 00
" " gain in buying and selling oxen,	5 00
" " one pair beef oxen,	260 00
" " beef,	13 26
" " pigs,	50 00
" " calves and hides,	55 97
" " oats,	3 37
" " labor,	253 17
" " pork,	50 68
" " lard,	3 90
" " from Overseer of Poor,	30 00
	<hr/> \$1,225 03
	CR.
Cash paid for medical attendance,	\$10 00
" " lasts and files,	1 18
" " veterinarian,	4 00
" " gate hinges and hay forks,	2 38
" " cow-bell and curtains, &c.,	2 04
" " window springs and wicking,	1 97
" " cheese strainers and crash,	2 66
" " onions and buckwheat,	1 02
" " well rope, bucket, &c.,	3 64
" " chisels and augurs,	1 82
" " shoes and print,	6 90
" " plank, &c.,	2 80
" " repairing wheel and sleigh,	2 55
" " slabs,	80
" " standing grass and grass seed,	25 00
" " three cows,	173 00
" " one pair of oxen,	225 00
" " supplies,	22 38
" " labor on farm,	68 87

Cash paid for sundry dry goods,	25 82
“ “ three shotes,	28 50
“ “ print,	15 45
“ “ flour,	101 75
“ “ sugar, tea and coffee,	45 74
“ “ salt and fish,	22 00
“ “ molasses, spices, &c.,	18 89
“ “ nails,	6 99
“ “ blacksmith's bill,	19 12
“ “ sawing lumber,	8 60
“ “ tin-ware, brooms, &c.,	10 92
“ “ dried apple, biscuit and tobacco,	18 92
“ “ meal, corn and shorts,	77 46
“ “ pork and soap,	14 94
“ “ use of wagon,	5 00
“ “ meat and oil,	46 16
	<hr/>
	\$1,024 27
Cash in Superintendent's hands,	200 76
	<hr/>
	\$1,225 03

NUMBER OF PAUPERS AT ALMS-HOUSE.

Males, 3. Females, 5. Total, 8.

Respectfully submitted,

STEPHEN D. CROWELL,

Superintendent of Alms-house.

SALEM, February 20, 1866.

ABSTRACT OF PAUPER ACCOUNT.

DR.

Cash received from County,	\$614 07
“ for produce sold,	971 86
“ for labor,	253 17
Cash due from County, Feb. 20, 1866,	200 00
	<hr/>
	\$2,039 10

CR.

Cash paid supplies for Alms-house,	\$1,024 27
“ for support of pauper not at Farm,	250 80

Outstanding debts support of paupers,	120 00	
Superintendent's salary,	325 00	
Loss of one cow,	65 00	
Less cash in Superintendent's hands than last year,	130 31	
	<hr/>	\$1,915 38
Balance in favor of the Town,		<hr/> \$123 72

REPORT OF THE OVERSEER OF THE POOR.

DR.

Cash received from County for support of Paupers, \$614 07

CR.

Cash paid A. D. Gage for support of N. Parker in part,	\$32 50
Cash paid B. P. Hoyt for support of S. Moffit,	104 00
Cash paid Dr. G. W. Garland, attending Moffit,	5 00
Cash paid for clothing for Moffit,	15 20
Cash paid T. C. Adams for boarding W. Sargent,	4 00
Cash paid L. A. Hunt for wood for M. W. Hall,	3 00
Cash paid for clothing for S. Rowell,	6 67
Cash paid for supplies for H. Webster,	13 79
Cash paid for supplies for M. W. Hall,	6 64
Cash paid for supplies for J. C. Downing,	9 50
Cash paid for supplies for J. C. Downing,	3 50
Cash paid for coffin and robe for J. C. Downing,	13 00
Cash paid for keeping transient poor,	1 00
Cash paid Superintendent of Alms-house,	30 00
Cash paid Town Treasurer,	200 00
Cash paid Town of Hampstead for support of M. J. Cole,	33 00
Cash in Overseer's hands,	133 27
	<hr/>
	\$614 07

Respectfully submitted,

WILLIAM G. CROWELL,

Overseer of the Poor.

SALEM, February 20, 1866.

APPRAISAL OF PERSONAL PROPERTY AT TOWN FARM, TAKEN
FEBRUARY 19TH, 1866.

Five tons English hay, 100.00; 6 tons run hay, 72.00; lot of straw, 8.00; lot corn fodder, 4.00; 5 cows, 325.00; 1 horse and colt, 175.00; lot fowls, 7.80; 3 shotes, 50.00; 25 bushels corn, 29.00; 10 bushels oats, 7.50; 7 bushels barley, 8.75; 14 cords prepared wood, 84.00; 5 cords cord wood, 20.00; 2 bushels meal, 2.20; 60 pounds shorts, 1.25; two-thirds barrel flour, 9.67; 150 lbs. ham, 31.50; 60 lbs. fresh meat, 12.00; 65 lbs. cheese 14.30; 70 lbs. lard, 21.00; 112 lbs. butter, 56.00; 300 lbs. pork, 75.00; 125 lbs. beef, 17.00; lot of onions, 9.00; 50 bushels of potatoes, 40.00; vegetables, 5.00; vinegar and cider, 10.00; soap and cask, 4.50; lot of casks, 10.00; 3 pair steelyards, 1.50; cheese hoop, basket and press, 5.00; feed boxes and hay-cutter, 8.00; grain chests, 3.00; baskets, 2.00; pails and kegs, 3.00; 2 churns, 3.50; 2 brass kettles, 6.00; 4 mirrors and 2 clocks, 5.00; lamps and candlesticks, 1.50; trunks, chests and drawers, 11.00; stoves and funnel, 30.00; wearing apparel, 180.00; chairs and tables, 14.00; bedsteads and cords, 22.00; 15 feather beds and ticks, 140.00; 18 pair sheets, 39.00; 24 pair pillow cases, 12.00; quilts and comforters, 20.00; 45 pillows, 16.00; 3 blankets, 2.00; 4 tables, 4.00; cupboards, 2.00; books, 5.00; safe crib, 10.00; milk cans, 1.50; tray, mortar and lantern, 2.25; 2 umbrellas, 2.00; drag, 2.00; ox-cart, rack and wheels, 65.00; harrow, 5.00; manure forks, 1.50; 5 plows, 15.00; 7 hay-forks, 4.00; 3 shovels, 1.50; 6 rakes, 2.00; drag-rake, 1.00; horse-rake 4.00; 3 yokes, 5.00; clevis and pin, 1.00; 1 sleigh, 5.00; 2 harnesses, 25.00; 2 grindstones, 8.00; 5 chains, 5.00; 3 iron bars, 3.50; hoes and manure hook, 2.50; 2 wheel-barrows, 5.00; 7 axes, 4.00; ox-sled, 12.00; cultivator, 1.00; scythes and snaths, 5.00; augers and bog-hoe, 2.00; pick and wrench, 1.50; 2 ladders, 1.00; sickle and corn cutter, 50c.; saws and planes, 3.00; beetle and wedges, 2.00; blanket and halters, 2.00; buffalo robe, 5.00; 5 shaves and hammers, 2.50; 15 meal bags, 7.50; trough, &c., 2.00; buckets and well rigging, 3.00; tin-ware, 15.00; crockery-ware, 10.00; stone jars and boxes, 3.00; warming and bed pans, 2.00; seive and wash-board 70c.; 1 pair hand-cuffs 1.00; 2 clothes-lines 50c.; measures 1.00; ket-

tle 75c.; flat irons 1.00; knives, forks and spoons 2.50; window curtains and brooms 2.00; 4 tubs 3.00; earthen-ware 2.00; iron-ware 5.00; lumber 5.00; 2 bushels beans 7.00; one-half bushel peas 2.00; pickles 1.67; candles and tallow 3.00; 1 1-2 gallons molasses 1.20; 1 gallon of oil 1.00; sugar 2.00; spices 1.00; salt 1.00; tobacco 1.00; tea 2.50; 6 lbs. winter butter 2.40; cranberries 4.00; 1 sledge 2.20; 1 broad-axe 1.00; lot stone tools 2.00; 2 wood-saws 2.00; lot rasps 50c.; chest and contents 1.50; shaving-horse and vice 2.00; 3 doz. eggs 1.20; lot old iron 2.00; 18 towels 4.00.—\$2,078 14.

APPRAISAL OF REAL ESTATE OWNED BY THE TOWN.

Town Farm,	\$4,800 00
Wood-land,	500 00
Town House,	1,000 00
Personal property at Town Farm,	2,078 14
	<hr/>
	\$8,378 14

PINE GROVE CEMETERY.

CR.

Cash received from W. G. Crowell,	\$50 03	
Cash received for sale of lots,	5 75	
	<hr/>	\$55 78

DR.

To painting gates,	\$6 81	
To stone posts,	1 50	
	<hr/>	8 31
		<hr/>
Balance in Treasury,		\$47 47

GEORGE N. AUSTIN, }
 GEORGE C. GORDON. } COMMITTEE.

ANNUAL REPORT
OF THE
SCHOOL COMMITTEE
OF THE TOWN OF SALEM, N. H.,

FOR THE YEAR ENDING MARCH, 1866.

For several years past the friends of education in this Commonwealth, profiting by the example of other States, have endeavored to give a new impulse to the public mind on the subject of Common Schools. As the result, increasing attention is now everywhere paid to their improvement. The standard of public instruction has gradually advanced, and is still rising. In no town has the change been more marked than in Salem. It may be seen in the erection of new and commodious school-houses; in altering and repairing old ones, so that there is but one really shabby building left in any of the districts; in the selection of a better class of teachers, and in the payment of higher wages. It may be measured also by the increased demand for information which has been met by a progressive enlargement for years past, of the Annual Report of the School Committee. This shows that a greater interest is taken in the education of children than formerly, and it will be found, that in proportion as our schools advance, the Reports will be more full, and occupy a larger space in the doings of the town.

"Nothing," says a distinguished educator, "can be more surely laid down as an axiom in education than this proposition; that no system of public teaching can prosper without the active and earnest co-operation of parents and friends." This, to some extent, has been granted during the past year, and hoping that it may be continued and increased, your Committee, in accordance with the requisition of the laws and former custom, would herewith present a Report of the schools under his supervision during the school year 1865 and 1866.

DISTRICT No. 1.

Prudential Committee, James Ayer.

Teachers:—Summer, Miss Laura A. Haynes; Winter, Mr. L. Everett Fogg.

Whole number of scholars,—Summer, 65; Winter, 74.

Average attendance,—Summer, 52; Winter, 62.

Length of School, in weeks,—Summer, 12; Winter, 8.

Wages of Teachers per month,—Summer, \$25.00; Winter, \$46.00

Appropriation,—Town, \$143.52; Literary, \$6.71; Railroad, \$37.15.

Under the care of Miss Haynes the school in this district showed a regular and steady advance. The discipline was good, and the attendance highly commendable, considering the amount of sickness that prevailed. Miss Haynes is admirably fitted to succeed in the management of small children, as well as those of larger growth. She labored faithfully and earnestly for her pupils, and they appreciated her efforts by their diligence and good behavior.

Mr. Fogg came to this place a stranger, but with good recommendations as to his ability to teach and to govern. He did not disappoint us. From the frequent visits made, as well as from the examination, it was seen that he is one of our best teachers. He possesses untiring energy, and what is full as necessary, professional enthusiasm. As a flattering expression of the interest the District has in Mr. Fogg, a Levee was held, and money raised sufficient to secure his services until the first of March, thus adding six weeks to the regular winter term. This school is now in operation and promises to close with good results.

DISTRICT No. 2.

Prudential Committee, Nathaniel Chase.

Teacher:—Summer and Winter, Miss M. Helen Webster.

Whole number of scholars, 18.

Average attendance during the term, 12 and 7-10.

Length of school, in weeks, 14.

Wages of Teacher, per month, \$20.00.

Appropriation,—Town, \$42.15; Literary, \$1.96; Railroad, \$37.15.

This is, unavoidably, a small school, and classification sufficient to excite emulation among the scholars is impossible. Yet, with a good teacher commendable progress was made. There was a marked quietness on the part of the pupils, and a willingness to obey, together with recitations that showed earnest application and successful guidance.

DISTRICT No. 3.

Prudential Committee, Lewis A. Hunt.

Teacher:—Summer and Winter, Miss E. J. Worthen.

Whole number of scholars,—Summer, 29; Winter, 23.

Average attendance,—Summer, 21; Winter, 15.

Length of school in weeks,—Summer 10; Winter, 11.

Wages of Teacher per month,—Summer and Winter, \$20.00.

Appropriation,—Town, \$57.91; Literary, \$2.70; Railroad, \$37.15.

Miss Worthen commenced her labors in this school with all the ardor usually attendant on first efforts. She evinced an earnest desire to excel; she labored faithfully, and the results at the close of the second term may be pronounced favorable.

DISTRICT No. 4.

Prudential Committee, M. H. Taylor.

Teacher:—Summer and Winter, Miss Harriett A. Bailey.

Whole number of scholars,—Summer 46; Winter 35.

Average attendance,—Summer, 41; Winter, 27.

Length of school in weeks,—Summer, 10; Winter, 15.

Wages of Teacher per month,—Summer, \$24.00; Winter, \$26.00.

Appropriation,—Town, \$143.65; Literary, \$6.71; Railroad, \$37.15.

The Committee found this school in fine order at the commencement of the Summer term, and at the close of the Winter term it sustained the same character. The deportment of the pupils was good. They were diligent and respectful, quiet and orderly. The closing examination manifested a gradual improvement on the part of the several classes. In mental and written Arithmetic some of the scholars showed a thoroughness in explaining truly pleasing; the exercises in Geography were excellent, and the classes in Grammar displayed a very correct knowledge of the rules. Of the teacher it may be said that she was faithful and conscientious, and by her kind manners won the affection of her pupils.

DISTRICT No. 5.

Prudential Committee, Albertus Coburn.

Teacher:—Summer and Autumn, Miss E. A. Woodbury.

Whole number of scholars,—Summer, 26; Autumn, 17.

Average attendance,—Summer, 17; Autumn 10.

Length of school in weeks,—Summer, 12; Autumn, 6.

Wages of Teacher per month, \$18.00.

Appropriation,—Town, \$72.97; Literary, \$3.39; Railroad, \$37.15.

Formerly the school in this district, it is said, was one of the best in town; now it is one of the poorest. The school-house is so old and dilapidated that it cannot well be used in winter; the children are irregular in their attendance; the parents are not much interested in their progress, and, with a competent teacher the school has dragged. Miss Woodbury has a superior education, considering her age, and a happy method of imparting knowledge. She labored with assiduity and saw but little fruit. When will the inhabitants of this district learn wisdom? Let them profit by the example of No. 9, and erect a new school-house. Then, and not till then will they have a school worthy of the times in which we live.

DISTRICT No. 6.

Prudential Committee, Charles Kimball.

Teachers:—Summer, Miss Clara A. Chase; Winter, Chas. H. Wilson.
 Whole number of scholars,—Summer, 61; Winter, 52.
 Average attendance,—Summer, 42 1-2; Winter 46.
 Length of school in weeks,—Summer, 12; Winter, 12.
 Wages of Teachers per month,—Summer, \$22.00; Winter, \$48.00.
 Appropriation,—Town, \$182.85; Literary, \$8.54; Railroad, \$37.15.

Miss Chase passed a satisfactory examination; she has taught with success in other places; she *tried* to do well here, but from ill health or some other cause, she proved unequal to the task of really teaching a good school. Quite down to the end of the Summer term the discipline was not such as is found in other schools of the same grade. But under the judicious management of Mr. Wilson it has been improving, and may now be favorably spoken of. Mr. W. is an able teacher, earnest himself to improve in knowledge, and to have his school attain a high degree of success. He is enthusiastic over the lesson while teaching, and thus he awakens an enthusiasm in the scholars. Where he is, the interest of the school-room never wanes.

DISTRICT No. 7.

Prudential Committee, D. M. Thom.

Teachers:—Summer, Miss Susan C. Smith; Winter, Miss Persis A. Kittredge.
 Whole number of scholars,—Summer, 30; Winter, 44.
 Average attendance,—Summer, 27 1-3; Winter, 37 1-2.
 Length of school in weeks,—Summer, 7 1-3; Winter, 10.
 Wages of teachers per month,—Summer, \$19.00; Winter, \$28.00.
 Appropriation,—Town, \$79.75; Literary, \$3.70; Railroad, \$37.15.

The school in this district still maintains a high rank. Perhaps the best in town, at any rate it is second to none. The examination at the close of the Summer term was highly satisfactory, and Miss Smith sustained her previous excellent reputation. There was a quiet, steady interest manifested by the scholars and the teacher. This tended to promote good order, and made the school-room an attractive place.

Under the care of Miss Kittredge seven pupils finished Greenleaf's National Arithmetic, and passed a very good examination in it. Several, also, of the advanced class are studying Algebra, and are now in equations. Miss Kittredge has superior literary qualifications for a Common School teacher, and with a larger experience will, no doubt, succeed in her profession.

DISTRICT No. 8.

Prudential Committee, John Clark.

Teacher:—Summer and Winter, Miss Lucretia A. Davis.

Whole number of scholars,—Summer, 33; Winter, 30.

Average attendance,—Summer, 30; Winter, 29.

Length of school in weeks,—Summer, 7; Winter, 7.

Wages of Teacher per month,—Summer, \$20.00; Winter, \$32.00.

Appropriation,—Town, \$76.16; Literary, \$3.54 Railroad, \$37.15.

A good degree of success attended the efforts of the teacher in this district. The deportment of the scholars in the school-room was commendable; what it was outside, the Committee cannot say. They showed a manifest interest in study, and respect for the teacher. The average attendance was very good. At the closing examination the classes gave proof of a healthy, if not rapid advancement.

DISTRICT No. 9.

Prudential Committee, Ansel Merrill.

Teachers:—Summer, Miss Ella A. Merrill; Winter, Mr. Horace E. Marion.

Whole number of scholars,—Summer, 33; Winter 34.

Average attendance,—Summer, 28; Winter, 30 1-6.

Length of school in weeks,—Summer, 10; Winter, 8.

Wages of Teacher per month,—Summer, \$20.00; Winter, \$46.00.

Appropriation,—Town, \$72.58; Literary, \$3.37; Railroad, \$37.15.

A marked change for the better has taken place in this district since the new school-house was erected. Parents and children both seem interested now, and the cause of education has materially advanced. At all the visits of your Committee the deportment of the scholars was excellent; they were studious and quiet, prompt to obey and quick to

answer. The teachers also need no words of commendation. Miss Merrill has qualities for her vocation which time and experience will develop into superior excellences, and Mr. Marion showed the same invincible energy and devotedness to his work that he did last year.

DISTRICT No. 10.

Prudential Committee, John W. Wheeler.

Teacher:—Summer and Winter, Miss Mary A. Gordon.

Whole number of scholars,—Summer, 17; Winter, 8.

Average attendance,—Summer, 14; Winter, 7.

Length of school in weeks,—Summer, 8; Winter, 10.

Wages of Teacher per month,—Summer, \$18.00; Winter, \$20.00.

Appropriation,—Town, \$68.46: Literary, \$3.18; Railroad, \$37.15.

Notwithstanding this school is small it has some very pleasing features. The scholars appeared anxious to make improvement, and their progress in their studies was quite gratifying.

Miss Gordon is a well qualified teacher, patient, thorough, and persevering. She exerted a good influence over her pupils and gave general satisfaction.

Such is a brief outline of the state of the schools the past year, and from it the fact is apparent that while their condition is encouraging and hopeful, all have not enjoyed the same measure of success. This has been owing mainly to causes already known and frequently pointed out in former Reports.

GENERAL REMARKS.

TEXT-BOOKS.

It is not good policy to change text-books very often. The Committee in this thing has followed the example of most of his predecessors, and has not sought to displace those already adopted, although some of them have been in use for years, and are not the best of their kind. He well knows that it is not only expensive, but inconvenient to change, and the advantage derived is seldom a compensation. Besides, the progress of the scholar depends more upon the teacher than upon the text-book, although well arranged elementary works are a great help, and it must be confessed, some are better than others. But thinking it was for the best, two new works have been recommended as substitutes, ultimately for those of the same character in use. One is Kerl's Elementary Grammar, for beginners, a small treatise, simple and well adapted to meet their peculiar wants. In District No. 1 a class has been formed in it the past winter, which has already made considerable proficiency in this usually dry study.

The other book is Colton's American Quarto School Geography, intended for advanced classes or such as may need it. It is simple, and yet it covers the whole ground, and as it has been published so recently, it contains much that was heretofore unknown concerning our own country. With the above addition, made or recommended, the text-books remain the same as last year.

BRANCHES TAUGHT IN THE PUBLIC SCHOOLS.

The design of our Public Schools is simply to supply elementary knowledge. In this is embraced the mastery of common Arithmetic; a knowledge of the English language, both for writing, reading and spelling correctly; a familiarity with the character, divisions and products of the earth's surface, known as Geography, and, lastly, Penmanship or hand-writing. To these are added United States History and Philosophy,

(although they are much less studied,) and sometimes Algebra, Book-keeping and Philosophy. It is not, however, of the last named studies that the Committee would speak; it is only of the greater or less degree of thoroughness in the former, or those required to be taught by law. In regard to these there is a difference not only between the schools but also between the degrees of attainment in the same school. Arithmetic receives the most attention, then follows Geography, next Reading and Spelling, and last of all, Grammar.

What pupils in our schools need to do is not to study Arithmetic less, but other branches more, to bestow greater attention to the form and structure of the English language, so as to be able to speak and write it intelligibly, and to understand more of the geography, history and resources of our land. These things are as important as mathematics.

Something also may be done by way of improving the reading in our schools. There are a few very good readers in every district, but a majority of the scholars seem to attach small importance to this matter. Some read too rapidly, and do not mind the pauses; others do not articulate clearly the connecting words of the sentence, while others, still, fall into a monotonous and expressionless way of reading, which is the worst of all.

In speaking of school-studies we have reserved Penmanship to the last, because with some teachers it is made a prominent study, while others appear to neglect it. Yet none can fail to see its importance. It is an invaluable acquisition to male or female. It opens to the young some of the most lucrative situations; indeed in many kinds of business there is no better recommendation than good penmanship. Let this branch be taught in all our schools, and made a prominent study—a plain, legible hand-writing, with good spelling, such as our children need. And to this, if the teacher is qualified, may be added the drawing of maps and diagrams in a simple form on the black-board. Those who attended were highly pleased with this exercise at the examination of the Geography class in one of our smallest schools, No. 2, to see with what facility some of the pupils could draw an outline of the New England States. Let the example be imitated in other schools.

DISCIPLINE.

The discipline in our schools for the most part, is good, but it might be improved. The Committee is not in favor of undue severity, yet he contends that there can be no permanent prosperity or real progress unless the scholar is subject to the rules. Where this does not exist the teacher is nothing and the school is worthless. It should be a discipline founded on respect, a government administered by *leading* rather than *driving* the

pupil. To have it perfect, there should be a willingness without the display of passion, and as much as possible corporal punishment. This may be resorted to when all other means fail, where a teacher can govern without it, physical pain should never be inflicted. True discipline is something more than mere order; it is a cheerful submission on the part of the scholar to his instructor, not from fear, but from love. The teacher wins the heart, inspires reverence and esteem, in a word, governs without seeming to govern or causing the pupil to feel that he is governed. This is the state to which all our schools should aspire, and it is to be hoped that parents and guardians will do their utmost to aid the teacher in his work, by strictly enjoining on their children obedience to his authority while in the school-room.

APPROPRIATIONS.

There is a growing conviction in the minds of many voters in this town that there ought to be a larger appropriation made for our Common Schools. Of course many objections might be raised against it, such as the fact that taxes are growing higher every year; that public and private calls are made to a greater extent than ever upon our generosity; and that a rigid economy should be practised in schools as well as in everything else. All this, doubtless, is true, but have the appropriations for this object kept pace with other things? While money has been plenty, while what we have manufactured and raised has brought higher prices, while the wages of teachers have increased, and the times in which we live demand a better education, are not our schools growing shorter? Economy is a good thing, but it is not economy to starve the mind; to deprive our children of that which alone will fit them for business, and a successful career in life. Yet so far as we withhold from them a good Common School education, we do this. We render them unfit to take their places with others in the world as equals, besides depriving them of the delights of study as well as the advantages of learning.

A WORD TO PARENTS.

Parents inflict a great wrong upon their children when they take them from school at too early an age for the sake of the advantage derived from their labor. Suppose they can earn half as much as a man on the farm or in the shop, ought they to be obliged to do so? Or if the child wishes to leave school himself for this purpose, is it right to allow him? Certainly not. For by and by both parent and child will see what has been lost in suffering the precious opportunities our Common Schools afford to pass by unimproved. It is a loss that is hard to make up when the deficiency is felt. It is more than a question of dollars and cents.

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SCHOOL APPARATUS.

None of our schools have no apparatus unless it be a black-board. There should be in every school-room a set of outline maps, a globe and Webster's Unabridged Dictionary. It is recommended to the districts to purchase these articles where they are lacking.

The Common School is the crowning glory of our land. It is free for all. It offers the treasures of knowledge to the poor as well as the rich. It teaches our children to imitate the illustrious who have gone before them, to respect their parents, to love their country, and to obey the laws of God.

Let this benignant institution then, Fellow Citizens, have our fostering care. Let us give liberally for its maintenance; let us develop more fully its resources, that our children, reaping its advantages, may become fitted for the high and responsible duties which are before them.

Respectfully submitted,

GEORGE W. ROGERS,

Superintending School Committee.

SALEM, February 20th, 1866.